



Instructions for Filing Retail Tobacco Excise Tax Returns on Taxpayer Access Point (TAP)

Due date:

This return and payment are due within 48 hours of your receipt of tobacco products.



*Who must file this return?
What is taxable?*

For more information, go to www.dor.ms.gov/taxareas/misc/tobgen.html

Instructions:

Step 1 Date Shipment Received-Enter the date you received tobacco products, other than cigarettes, from a supplier not licensed to distribute tobacco products in MS.

Line 1 Enter the Manufacturer's List price of the tobacco products received.

Line 3 Tax Due calculation is Line 1 multiplied by Line 2 (15%)

Step 2 Penalty & Interest

Line 4 If your return is late, you owe a penalty. Enter the correct amount of penalty you owe on Line 4.

The penalty rate is 50%.

Line 5 If your return is late, you owe interest. Enter the correct amount of interest on line 5.

Interest is 1% a month for each month past due.

Line 6 Total Due is Line 3 (Tax Due) plus Lines 4 and 5 (Penalty & Interest). You owe this amount.

Select "**Submit**". Your password serves as your signature. By entering your password you are declaring that the return is true, correct, and complete.

You will receive a confirmation number related to your request to file the return.

Payment:

Select "Schedule a Payment Now" after submitting the return.

If a bank account is not saved to this account, enter the bank account type (checking or savings). Enter the Routing Number and Account Number.

You have the option to save the bank information so that you will not have to re-enter the information when you make the next payment.

The payment date defaults to the current date. You cannot select a past date; however, you have the ability to choose a future date.



Returns and Payments submitted after the due date are late and subject to penalties and interest.

Click "**Submit**". You are required to enter your password to confirm your payment request.

You will receive a confirmation number along with a summary of the payment request.

Other Payment Options:

✓ **ACH Credit-**If you wish to submit payments by ACH credit through your financial institution, contact us at eftunit@dor.ms.gov and request ACH credit payment instructions.

✓ **Credit Card or Electronic Check-**You may pay by credit card on www.officialpayments.com. There is an additional fee charged by Official Payments. Mississippi's jurisdiction code is 3400.

OOPS!

If you make a mistake when filing your return or making a payment, you can withdraw the return or payment as long as the request is still pending.

Change of address:

You can change addresses on file with the Department of Revenue through TAP. From the Home screen you may edit the mailing and/or physical address for the business. In the Tobacco Excise Tax account, you may add/change the address specific to this account.

Amend return:

If you need to change a return that has already been filed, select "View Return" and then choose "Change" from the menu on the left.